

**Amend Section 220.5 of the Property Taxes Law to eliminate the need to sign the annual claim form for the historical aircraft exemption before a notary public or a member of the assessor's office. (Housekeeping)**

**Source: Property and Special Taxes Department**

Revenue and Taxation Code Section 220.5 provides a property tax exemption for aircraft of historical significance. A one-time fee of \$35 is imposed with the initial application for exemption. Thereafter, Section 255 requires that persons re-file for the exemption each year by February 15. To qualify for the exemption, the aircraft must be displayed to the public at least 12 days during the year.

The annual filing requirements for the historical aircraft exemption is unique in that Section 220.5 requires that the property owner sign the affidavit before either a notary public or the assessor or his or her designee. All other exemptions only require that the claimant sign the affidavit under penalty of perjury.

In practice, many county assessors' offices do not require that taxpayers sign the claim form before a notary public or a member of the assessor's staff due to the unnecessary burden and inconvenience it places on their taxpayers. To comply, taxpayers must either drive to their local assessor's office during business hours or pay a fee to have the document notarized. When it is discovered in a Board audit of a county assessor's office that claims have been accepted without following this statutory requirement, the Board recommends that the county discontinue the practice. Most counties subsequently comply. However, the staff agrees that this signing requirement has no constructive purpose and is unduly onerous. This legislation would remedy the situation.

This proposal would amend Section 220.5 to conform the historical aircraft exemption with other exemption affidavit signature requirements.

*Section 220.5 of the Revenue and Taxation Code is amended to read:*

- (a) Aircraft of historical significance shall be exempt from taxation.
- (b) The exemption provided in subdivision (a) applies only if all of the following conditions are satisfied:
  - (1) The assessee is an individual owner who does not hold the aircraft primarily for purposes of sale.
  - (2) The assessee does not use the aircraft for commercial purposes or general transportation.
  - (3) The aircraft is available for display to the public at least 12 days during the 12-month period immediately preceding the lien date for the year for which the exemption is claimed. If the aircraft was first made available for public display less than 12 days prior to the lien date, the exemption may be granted if the claimant

certifies in writing that the aircraft will be made available for public display at least 12 days during the 12-month period commencing with the first day the property was made available for public display. When applying for an exemption pursuant to this section, the claimant shall attach to that application a certificate of attendance from the event coordinator of the event at which the aircraft was displayed as required by this paragraph.

(c) When claiming an exemption pursuant to this section, the claimant shall provide all information required and answer all questions contained in an affidavit furnished by the assessor, that is signed by the claimant under penalty of perjury. ~~The claimant shall sign and swear to the accuracy of the contents of the affidavit before either a notary public or the assessor or his or her designee, at the claimant's option.~~ The assessor may require additional proof of the information or answers provided in the affidavit before allowing the exemption.

(d) For purposes of this section, "aircraft of historical significance" means any aircraft that is an original, restored, or replica of a heavier than air powered aircraft that is 35 years or older or any aircraft of a type or model of which there are fewer than five in number known to exist worldwide.

(e) A fee of thirty-five dollars (\$35) shall be charged and collected by the assessor upon the initial application for an exemption pursuant to this section.